

SENATE BILL No. 454

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Property tax levy appeal. Allows Scott Township of Vanderburgh County to appeal to the state board of tax commissioners to increase the maximum permissible levy of the township for fire protection within the township. Permits an additional increase in the levy if a loan is taken to pay for fire protection services in the first year of the levy increase.

Effective: January 1, 2000.

Server

January 13, 1999, read first time and referred to Committee on Finance.

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First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

SENATE BILL No. 454

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE JANUARY 1, 2000] (a) A township
2 having a population of more than two thousand (2,000) but less
3 than six thousand (6,000) located in a county having a population
4 of more than one hundred sixty thousand (160,000) but less than
5 two hundred thousand (200,000) may appeal to the state board of
6 tax commissioners for an increased property tax levy under this
7 SECTION. The state board of tax commissioners shall allow the
8 township to increase its property tax levy in excess of the
9 limitations established under IC 6-1.1-18.5-3 so that the property
10 tax rate to pay the costs of furnishing fire protection for the
11 township, or a portion of a township, enables the township to pay
12 a fair and reasonable amount under a contract with fire protection
13 providers. The state board of tax commissioners shall approve a
14 property tax levy in excess of the limitations under IC 6-1.1-18.5-3
15 for the three (3) years following the appeal. The approved property
16 tax levy may be different for each of the three (3) years following
17 the appeal. In the fourth year after the appeal, the property tax
18 levy from the last year of the three (3) years following the appeal



1 is the township property tax levy.

2 (b) This SECTION expires January 1, 2004.

3 SECTION 2. [EFFECTIVE JANUARY 1, 2000] This act applies
4 to property taxes first due and payable after December 31, 1999.

5 SECTION 3. [EFFECTIVE JANUARY 1, 2000] (a)
6 Notwithstanding any other law, if a township is granted a property
7 tax levy increase under this act and in the first year of the increase
8 the township takes a loan to pay the township's fire protection
9 providers, the state board of tax commissioners may allow an
10 additional increase in the property tax levy above the increase
11 provided in this act during the second year of the increase to repay
12 the loan from the first year.

13 (b) This SECTION expires January 1, 2004.

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